



PUBLIC NOTICE
Board Meeting of the:
Honey Lake Valley Resource Conservation District
170 Russell Ave. Suite C
Susanville, CA 96130
5302574127 ext. 100
Attachments available 5/24/21 at www.honeylakevalleyrcd.us

Date: Thursday, June 24th, 2021

Location: HELD REMOTELY Via ZOOM

This Virtual Meeting is held pursuant to Executive Order N-29-20 issued by Governor Newsom on March 17, 2020 that directs Californians to follow public health directives including canceling large gatherings. The Executive Order also allows local legislative bodies to hold meetings via conference calls while still satisfying state transparency requirements. Executive Order N-33-20, prohibits people from leaving their homes or places of residence except to access necessary supplies and services or to engage in specified critical infrastructure employment.

Note: Pursuant to the Brown Act, Section 54953(b)(2). Section (b) (2) requires that all votes taken during a teleconference meeting shall be by roll call. Any agenda item may be discussed in a different order, if necessary. The Board may take action whether items are listed as action, information or discussion. The meeting is being held solely by remote means and will be made accessible to members of the public seeking to attend and address the Board solely through the phone number set forth below.

Join us on Zoom with information below:

Topic: HLVRCD Board Meeting +Budget Hearing
Time: Jun 24, 2021 05:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/84571480116?pwd=QTdnV0VoNisrTWhqR1dtV1IERDA4UT09>

Meeting ID: 845 7148 0116

Passcode: 880182

One tap mobile

+16699006833,,84571480116#,,,,*880182# US (San Jose)

+12532158782,,84571480116#,,,,*880182# US (Tacoma)

Dial by your location

+1 669 900 6833 US (San Jose)

+1 253 215 8782 US (Tacoma)

Time: 5:30 PM

AGENDA

NOTE: THE HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT MAY ADVISE ACTION ON ANY OF THE AGENDA ITEMS SHOWN BELOW.

NOTE: IF YOU NEED A DISABILITY-RELATED MODIFICATION OR ACCOMMODATION, INCLUDING AUXILIARY AIDS OR SERVICES, TO PARTICIPATE IN THIS MEETING, PLEASE CONTACT THE DISTRICT OFFICE AT THE

TELEPHONE NUMBER AND ADDRESS LISTED ABOVE AT LEAST A DAY BEFORE THE MEETING.

I. CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

II. APPROVAL OF AGENDA

Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity.

III. PUBLIC COMMENT

Per RCD Board Policy No. 5030.4.1, during this portion of the meeting, any member of the public is permitted to make a brief statement, express his/her viewpoint, or ask a question regarding matters related to the District. Five (5) minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter.

IV. CONSENT ITEMS

- A. Approval of Meeting Minutes: 5/27/2021 (attachment)
- B. Treasurer's Report
- C. Correspondence

Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity.

V. REPORTS

- A. District Manager Report – Stuemky
- B. NRCS Agency Report – Stephens
- C. SWAT - Hanson
- D. WAC Report – Langston
- E. Modoc Regional RCD/CARCD Report – Tippin
- F. Fire Safe Council Report – Johnson
- G. IRWMP Report – Claypool
- H. Unagendized reports by board members

Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity.

VI. ITEMS FOR BOARD ACTION AND/OR DISCUSSION – RCD

- A. FY 21/22 RCD/WM Final Budget Review and Approval (attachment).

Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity

- B. Consideration and approval of SDRMA Property/Liability Insurance Invoice (\$7509.88). (attachment)

Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity

- C. Consideration and approval of SDRMA Worker's Compensation Insurance Invoice (\$3634.87). (attachment)

Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity

- D. Consideration and approval of Management Representation Letter from Larry Bain.

Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity

- E. Consideration and discussion of draft Audit findings and management report.

Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity

- F. Consideration and discussion about Board Treasurer position and duties. Previously tabled from 5/27/21.

Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity

- G. Consideration and discussion on posting an advertisement for the local bookkeeping position. Previously tabled from 5/27/21.

Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity

VII. ITEMS FOR BOARD ACTION AND/OR DISCUSSION– WATERMASTER

- A. Consideration and Approval to pay BBK June 2021 Invoices #906730 - 906732 (\$4,050.41). (attachments)

Tie to the Strategic Plan: Strategic Issue 1.4 – Watermaster services are professionally provided.

VIII. ADJOURNMENT

The next Honey Lake Valley RCD meeting will be **July 22nd, 2021, at 5:30 PM.** The location is the USDA Service Center, 170 Russell Avenue, Suite C, Susanville, CA.

I certify that on Monday, June 21st, 2021 agendas were posted as required by Government Code Section 54956 and any other applicable law.

X 

Andrea Stuemky
District Manager



PUBLIC NOTICE
Regular Board Meeting of the:
Honey Lake Valley Resource Conservation District
170 Russell Ave. Suite C
Susanville, CA 96130
530-257-7271 ext. 100
Attachments available 4/19/21 at www.honeylakevalleyrcd.us

Date: Thursday, May 27th, 2021

Location: HELD REMOTELY Via ZOOM

This Virtual Meeting is held pursuant to Executive Order N-29-20 issued by Governor Newsom on March 17, 2020 that directs Californians to follow public health directives including canceling large gatherings. The Executive Order also allows local legislative bodies to hold meetings via conference calls while still satisfying state transparency requirements. Executive Order N-33-20, prohibits people from leaving their homes or places of residence except to access necessary supplies and services or to engage in specified critical infrastructure employment.

Note: Pursuant to the Brown Act, Section 54953(b)(2). Section (b) (2) requires that all votes taken during a teleconference meeting shall be by roll call. Any agenda item may be discussed in a different order, if necessary. The Board may take action whether items are listed as action, information or discussion. The meeting is being held solely by remote means and will be made accessible to members of the public seeking to attend and address the Board solely through the phone number set forth below.

Time: 5:30 PM

MEETING MINUTES
votes taken via role call

NOTE: THE HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT MAY ADVISE ACTION ON ANY OF THE AGENDA ITEMS SHOWN BELOW.

NOTE: IF YOU NEED A DISABILITY-RELATED MODIFICATION OR ACCOMMODATION, INCLUDING AUXILIARY AIDS OR SERVICES, TO PARTICIPATE IN THIS MEETING, PLEASE CONTACT THE DISTRICT OFFICE AT THE TELEPHONE NUMBER AND ADDRESS LISTED ABOVE AT LEAST A DAY BEFORE THE MEETING.

I. CALL TO ORDER. PLEDGE OF ALLEGIANCE. ROLL CALL

Board member Jesse Claypool called the meeting to order at 5:31 pm, and a quorum was noted. Wayne Langston and Will Johnson were not present.

ii. **APPROVAL OF AGENDA**

Board member Laurie Tippin made a motion to approve agenda, Board member Robin Hanson seconded, and the motion passed. All.

Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity.

iii. **PUBLIC COMMENT - NONE**

Per RCD Board Policy No. 5030.4.1, during this portion of the meeting, any member of the public is permitted to make a brief statement, express his/her viewpoint, or ask a question regarding matters related to the District. Five (5) minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter.

iv. **CONSENT ITEMS**

- A. Approval of Meeting Minutes: 4/22/2021 (attachment)
- B. Treasurer’s Report
- C. Correspondence

Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity.

- Board member Robin Hanson made a motion to approve the consent items, Laurie Tippin seconded, the motion passed. All.

v. **REPORTS**

- A. District Manager Report – Stuemky
 - Reported on current grants and any expected report due dates, as well as information regarding the final amounts of funds to be moved from Tri Counties to US Bank.
- B. NRCS Agency Report – McNally
 - Reported that there are a number of EQIP projects that have been approved and are in process, NRCS received over 50 applications, 25 of which are interested in CSP.
- C. SWAT – Hanson
 - Claypool attended local SWAT meeting, Lassen SWAT listed as inactive on IPC. County wants to do their own thing. Suggested that the RCD put together talking points to show county what we can offer as a SWAT partner.
- D. WAC Report – Langston
 - Adams reported that there is an Upper Susan River member interested in the WAC board position.
- E. Modoc Regional RCD/CARCD Report – Tippin
 - Reported that CARCD meeting had occurred all month, and that the board approved the policy regarding the revolving loan funds.
- F. Fire Safe Council Report – Johnson
 - NONE
- G. IRWMP Report – Claypool

- Reported that the RCD needs a meeting for the Johnsonville Dam, the City is still the lead agency, and will require a change in the MOU and by-laws to make the RCD lead agency.
- H. Unagendized reports by board members
- NONE

Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity.

VI. ITEMS FOR BOARD ACTION AND/OR DISCUSSION – RCD

A. FY 21/22 RCD/WM Draft Budget Review (attachment).

- Draft budget was discussed and suggestions from board members to be implemented before final draft is reviewed next month were discussed. Jesse Claypool noted that insurance premiums would be increasing this next year.

Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity

B. Consideration and approval of 2021 CARCD membership dues. (attachment)

- Board member Robin Hanson made a motion to approve the membership dues in the amount of \$300.00 with \$150.00 going to CARCD and \$150.00 going to PPG, Laurie Tippin seconded, the motion passed. All.

Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity

C. Consideration and approval to hire a Certified Public Accountant (CPA) for quarterly accounting services, year end close outs, and audit preparations.

- Board member Laurie Tippin made a motion to approve to hire a CPA using the RCD procurement policy for contractor hiring, Robin Hanson seconded, the motion passed. All.

Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity

D. Consideration and discussion on posting an advertisement for a local bookkeeping position.

- Tabled until next meeting 6/24/2021. Discussion about position being a contractor and reaching out to Lassen Career Network.

Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity

E. Consideration and discussion about Board Treasurer position and duties.

- Tabled until next meeting 6/24/2021. Discussion about needing more interaction from Treasurer position. DM to create list of actions/functions for treasurer to help with in future.

Tie to the Strategic Plan: Strategic Issue 1 – Build HLVRCD leadership & organizational capacity

VII. ITEMS FOR BOARD ACTION AND/OR DISCUSSION– WATERMASTER

A. Consideration and Approval to pay BBK May 2021 Invoice #903837 (\$6,805.50).
(attachment)

- Board member Robin Hanson made a motion to approve the BBK invoice #903837, Laurie Tippin seconded, the motion passed. All.

Tie to the Strategic Plan: Strategic Issue 1.4 – Watermaster services are professionally provided.

B. Consideration and Approval of Watermaster FY 21/22 Budget. (attachment)

- Board member Laurie Tippin made a motion to approve the FY 21/22 WM budget, Robin Hanson seconded, the motion passed. All.

Tie to the Strategic Plan: Strategic Issue 1.4 – Watermaster services are professionally provided.

VIII. ADJOURNMENT – 05/27/2021 at 7:42PM

The next Honey Lake Valley RCD meeting will be **June 24th, 2021, at 5:30 PM.** The location is the USDA Service Center, 170 Russell Avenue, Suite C, Susanville, CA.

Respectfully Submitted,

APPROVED: _____
Jesse Claypool, RCD Board
Chairperson

Andrea Stuemky
District Manager

DATE: 5/27/2021

Description	General Fund	WM Fund	Prop1 IRWM DACI	CalRecycle-Herlong	NACD UAC2021	NACD TA 2021	NACD TA 2020	CEQA Filing	Total Budget	Assumptions
Revenue										
Watermaster Fees										
Direct Billings	\$ -	\$ 47,536.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,536.00	
Tax Roll Apportionments	\$ -	\$ 174,464.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174,464.00	
Total Watermaster Fees	\$ -	\$ 222,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 222,000.00	
Government (Fed and State)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Government (Fed and State)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Foundation Grants										
Prop 1 IRWM DACI	\$ -	\$ -	\$ 134,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134,000.00	
CalRecycle- Herlong	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	
NACD UAC 2021	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 50,000.00	
NACD TA2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,000.00	\$ -	\$ -	\$ 56,000.00	
NACD TA2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00	
CEQA Filing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,350.00	\$ 4,350.00	
Total Foundation Grants	\$ -	\$ -	\$ 134,000.00	\$ 50,000.00	\$ 50,000.00	\$ 56,000.00	\$ 25,000.00	\$ 4,350.00	\$ 319,350.00	
Other Income										
Total Fundraising Events	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Earned Income										
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Earned Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenue	\$ -	\$ 222,000.00	\$ 134,000.00	\$ 50,000.00	\$ 50,000.00	\$ 56,000.00	\$ 25,000.00	\$ 4,350.00	\$ 541,350.00	
Expenditures										
Salaries and Wages										
Andrea	\$ 21,600.00	\$ 16,200.00	\$ -	\$ -	\$ 26,680.00	\$ -	\$ -	\$ -	\$ 64,480.00	
Carrie	\$ -	\$ 66,560.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,560.00	
Tasha	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,640.00	\$ 25,000.00	\$ -	\$ 42,640.00	
Total Salaries and Wages	\$ 21,600.00	\$ 82,760.00	\$ -	\$ -	\$ 26,680.00	\$ 17,640.00	\$ 25,000.00	\$ -	\$ 173,680.00	
Payroll Benefits										
Andrea	\$ 3,000.00	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	
SSD Employer	\$ 675.00	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 975.00	
Medicare Employer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CA U.I. Employer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Health and Dental Insurance	\$ 1,950.00	\$ 650.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,600.00	
Carrie	\$ -	\$ 4,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,200.00	
SSD Employer	\$ -	\$ 900.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900.00	
Medicare Employer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CA U.I. Employer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Health and Dental Insurance	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	
Tasha	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,643.68	\$ -	\$ -	\$ 2,643.68	
SSD Employer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 618.28	\$ -	\$ -	\$ 618.28	
Medicare Employer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CA U.I. Employer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Health and Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Payroll Benefits	\$ 5,625.00	\$ 13,050.00	\$ -	\$ -	\$ -	\$ 3,261.96	\$ -	\$ -	\$ 21,936.96	
Grant Program (Non Payroll) Costs										
Admin Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Contractor Expense	\$ -	\$ -	\$ 129,000.00	\$ 46,500.00	\$ 23,320.00	\$ -	\$ -	\$ -	\$ 198,820.00	
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Office Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies and Small Tools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Vehicle Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Grant Program (Non Payroll) Costs	\$ -	\$ -	\$ 129,000.00	\$ 46,500.00	\$ 23,320.00	\$ -	\$ -	\$ -	\$ 198,820.00	
Advertising and Promotion										
Advertising Costs - General	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.00	
Total Advertising and Promotion	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.00	
Commerce Costs										
Bank Fees	\$ 250.00	\$ 250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	
Total Commerce Costs	\$ 250.00	\$ 250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	
Consultants										
Audit/Tax Engagement (CPA)	\$ 4,500.00	\$ 4,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000.00	
Bookkeeping Assistance Engagement	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000.00	
Legal Services Engagement	\$ -	\$ 81,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81,000.00	
Total Consultants	\$ 11,500.00	\$ 92,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,000.00	
Dues and Subscriptions										
Membership Dues	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	
Total Dues and Subscriptions	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	
Equipment										
Equipment	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	
Software (Over \$1,500 Per Item)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Equipment Costs Over \$1,500	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	
Insurance										
General Property/Liability Insurance	\$ 4,115.00	\$ 4,115.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,230.00	
Workers Comp	\$ 667.00	\$ 4,085.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,752.00	
Total Insurance	\$ 4,782.00	\$ 8,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,982.00	
Meals and Travel										
Staff Meetings - Meals	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	
Travel	\$ 2,000.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	
Total Meals and Travel	\$ 2,500.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	
Office Expenses										
General Office Expense	\$ 600.00	\$ 1,035.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,635.00	
Postage & Delivery Envelopes Expense	\$ 100.00	\$ 300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400.00	
Total Office Expenses	\$ 700.00	\$ 1,335.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,035.00	
Rent										
Main Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Software Costs										
General Operating Software Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Accounting Software Costs	\$ 420.00	\$ 420.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 840.00	
Total Software Costs	\$ 420.00	\$ 420.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 840.00	
Special Event Costs										
Total Special Event Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Telecommunications										
Internet	\$ 452.00	\$ 460.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 912.00	
Telephone	\$ 960.00	\$ 960.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,920.00	
Web Hosting	\$ 450.00	\$ 450.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900.00	
Total Telecommunications	\$ 1,862.00	\$ 1,870.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,732.00	
Total Expenditures	\$ 50,339.00	\$ 203,885.00	\$ 129,000.00	\$ 46,500.00	\$ 50,000.00	\$ 20,901.96	\$ 25,000.00	\$ -	\$ 525,625.96	

Description	General Fund	WM Fund	Prop1 IRWM DACI	CalRecycle- Herlong	NACD UAC2021	NACD TA 2021	NACD TA 2020	CEQA Filing	Total Budget	Assumptions
Total Net Income BEFORE Transfers and Special Projects/Items	\$ (50,339.00)	\$ 18,115.00	\$ 5,000.00	\$ 3,500.00	\$ -	\$ 35,098.04	\$ -	\$ 4,350.00	\$ 15,724.04	
Interfund Transfer										
WM to GF - Wages and Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Interfund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RCD Contingency Fund										
PTO Payout	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
RCD Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Payroll Buffer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Payroll Tax Buffer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total RCD Contingency Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Watermaster Contingency Fund										
PTO Payout	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Legal - \$10k Requirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
WM Equipment Purchase	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00	
Payroll Buffer (min 5%)	\$ -	\$ 11,615.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,615.00	Buffer is for DM and WM. OT, OT taxes, raises, potential new hire pay increase, savings for additional employee
Payroll Tax Buffer (min 5%)	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500.00	
Total Watermaster Contingency Fund	\$ -	\$ 18,115.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,115.00	
Revised Net Income	\$ (50,339.00)	\$ -	\$ 5,000.00	\$ 3,500.00	\$ -	\$ 35,098.04	\$ -	\$ 4,350.00	\$ (2,390.96)	
Special Projects/Items										
WM Measuring Equipment, Grant Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Special Projects/Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Final Net Income	\$ (50,339.00)	\$ -	\$ 5,000.00	\$ 3,500.00	\$ -	\$ 35,098.04	\$ -	\$ 4,350.00	\$ (2,390.96)	



Property/Liability Package Program Invoice

Program Year 2021-22

Honey Lake Valley Resource Conservation District

170 Russell Ave, Suite C
Susanville, California 96130

Invoice Date: 06/03/2021
Invoice Number: 70342
Member Number: 7245

Property, Boiler/Machinery, Pollution, Cyber <i>Coverage for 0 reported item(s) valued at (including contents): \$0</i>	\$0.00
Mobile/Contractors Equipment <i>Coverage for 1 reported item(s) valued at: \$21,800</i>	724.03
General Liability*, Errors & Omissions, Employee & Public Officials Dishonesty <i>Certificates: 0 Non-Member Certificate(s)</i>	5,710.93
Auto Liability (includes \$50 charge for non-owned auto coverage) <i>Coverage for 1 reported item(s) valued at: \$34,100</i>	982.29
Auto Comp / Collision <i>Coverage for 1 reported item(s) valued at: \$34,100</i>	809.01
Trailers <i>Coverage for 0 reported item(s) valued at: \$0</i>	0.00

Gross Package Contribution	\$8,226.26
Earned CIP Credits (4)	-246.12
Longevity Distribution Credit**	0.00
MemberPlus Online RQ Bonus	-75.00
Other Discounts	0.00
Subtotal	\$7,905.14
5% Multi-Program Discount	-\$395.26

Total Contribution Amount Due by July 15

\$7,509.88

*Current Limit of Liability is \$2.5M for G/L, A/L and E&O (excluding outside excess liability limits)

**No Longevity Distribution was declared for Program Year 2021-22.

Please pay in full by the due date. If not, a late charge of one percent (1%) per month, twelve percent (12%) per annum, will be assessed on all sums past due. Imposition of this charge does not extend the due date for payment.

For invoice questions call the SDRMA Finance Department.



Workers' Compensation Program Invoice



Program Year 2021-22

Honey Lake Valley Resource Conservation District

170 Russell Ave, Suite C
Susanville, California 96130

Invoice Date: 05/18/2021
Invoice Number: 69883
Member Number: 7245

Class Code	Classification Description	Reported Payroll	Rate per \$100	Annual Contribution
0251	Irrigation, Drainage or Reclamation Works Operations	\$65,000	\$6.27	\$4,075.50
8810	Clerical/Office Employees	\$115,000	\$0.58	\$667.00

** Indicates per capita rate class code

Total Estimated Annual Contribution Based on Manual Rates	\$4,742.50
Contribution as Adjusted by the Experience Modification Factor of 89%	\$4,220.83
Less: *4% Credit Incentive Program Discount	-189.70
Estimated Annual Adjusted Contribution	<u>\$4,031.13</u>
Less: Longevity Distribution Credit	-126.00
Less: 5% Multi-Program Discount	-195.26
Less: Member Plus Online RQ Bonus	-75.00
Net Estimated Annual Contribution	<u>\$3,634.87</u>

Total Contribution Amount Due by July 15

\$3,634.87

Please pay in full by the due date. If not, a late charge of one percent (1%) per month, twelve percent (12%) per annum, will be assessed on all sums past due. Imposition of this charge does not extend the due date for payment. For invoice questions call the SDRMA Finance Department.



Honey Lake Valley Resource Conservation District

Management Representation Letter

June 30, 2020

June 16, 2021

Larry Bain, CPA,

An Accounting Corporation,

This representation letter is provided in connection with your audit(s) of the financial statements of Honey Lake Valley Resource Conservation District, which comprise the respective financial position of the governmental activities and fund information as of June 30, 2020, and the respective changes in financial position for the period then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) modified cash basis of accounting.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of June 16, 2021, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 14, 2020, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP modified cash basis of accounting and include all properly classified funds and other financial information of the primary government and all component units required by U.S. generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and questioned costs.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.

- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the Honey Lake Valley Resource Conservation District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the District or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of federal awards.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. We have not consulted with an attorney regarding unasserted possible claims or assessments that are probable of assertion and must be disclosed in accordance with FASB Accounting Standards Codification 450, *Contingencies*. (excerpts of which can be found in the ABA's Auditor's Letter Handbook).
- 18) We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

Government—specific

- 19) We have made available to you all financial records and related data [and all audit or relevant monitoring reports, if any, received from funding sources].
- 20) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 21) We have taken timely and appropriate steps to remedy fraud, violations of laws, regulations, contracts, or grant agreements, or abuse that you have reported to us.
- 22) We have a process to track the status of audit findings and recommendations.

- 23) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 24) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report.
- 25) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 26) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 27) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 28) As part of your audit, you assisted with preparation of the financial statements and related notes and schedule of expenditures of federal awards. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and schedule of expenditures of federal awards.
- 29) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 30) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 31) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 32) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 33) The financial statements properly classify all funds and activities.
- 34) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 35) Components of net position (net investment in capital assets; restricted; and unrestricted) and equity amounts are properly classified and, if applicable, approved.
- 36) Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
- 37) Provisions for uncollectible receivables have not been identified and recorded because the financial statements are presented under the modified cash basis of accounting.
- 38) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 39) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 40) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 41) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.

- 42) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 43) We have appropriately disclosed the District’s policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 44) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 45) With respect to the Budget to Actual Schedule-General Fund
 - a) We acknowledge our responsibility for presenting the Budget to Actual Schedule-General Fund in accordance with accounting principles generally accepted in the United States of America, and we believe the Budget to Actual Schedule-General Fund, and Watermaster Fund, including the form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) We acknowledge the management discussion and analysis is required supplementary information and have chosen to omit that as RSI in these financial statements. We acknowledge your responsibility to present an explanatory paragraph in your auditor’s report.

Signature: _____

Title: _____

Date: _____

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ANDREA STUEMKY, RCD DISTRICT MANAGER
HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT
170 RUSSELL AVENUE
SUSANVILLE, CA 96130

June 8, 2021
Invoice 906730
AMS
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INVOICE SUMMARY

For Professional Services Rendered Through May 31, 2021:

Our Matter # 83697.00001
Re: GENERAL/WATER COUNSEL

Current Fees:	\$	162.50
Current Reimbursable Costs:		<u>121.22</u>
Total Current Billings For This Matter:	\$	283.72
Balance from Previous Statement:		0.00
Payments and Other Credits Received:		<u>0.00</u>
Prior Outstanding Balance:		0.00
Total Amount Due:	\$	<u><u>283.72</u></u>

INVOICE IS DUE AND PAYABLE UPON RECEIPT

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ANDREA STUEMKY, RCD DISTRICT MANAGER
HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT
170 RUSSELL AVENUE
SUSANVILLE, CA 96130

June 8, 2021
Invoice 906731
AMS
Page 1

INVOICE SUMMARY

For Professional Services Rendered Through May 31, 2021:

Our Matter # 83697.00002
Re: DOW V. HONEY LAKE VALLEY RCD (CASE NO. C090304)

Current Fees:	\$	342.50	
Total Current Billings For This Matter:	\$	342.50	
Balance from Previous Statement:		10,355.55	
Payments and Other Credits Received:		<u>(3,550.05)</u>	
Prior Outstanding Balance:		--6,805.50--	PAID 6/9/2021
Total Amount Due:	\$	<u>7,148.00</u>	
		DUE: \$342.50	

INVOICE IS DUE AND PAYABLE UPON RECEIPT

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HONEY LAKE VALLEY RESOURCE CONSERVATION DISTRICT
170 RUSSELL AVENUE
SUSANVILLE, CA 96130

June 8, 2021
Invoice 906732
AMS
Page 1

INVOICE SUMMARY

For Professional Services Rendered Through May 31, 2021:

Our Matter # 83697.00003
Re: DOW V. HONEY LAKE VALLEY RCD (CASE NO. C091965)

Current Fees:	\$	1,709.50
Current Reimbursable Costs:		<u>12.10</u>
Total Current Billings For This Matter:	\$	1,721.60
Balance from Previous Statement:		1,702.59
Payments and Other Credits Received:		<u>0.00</u>
Prior Outstanding Balance:		1,702.59
Total Amount Due:	\$	<u><u>3,424.19</u></u>

INVOICE IS DUE AND PAYABLE UPON RECEIPT